DEPARTMENT OF THE NAVY
Assistant Secretary of the Navy (Financial Management & Comptroller)
Office of Financial Operations
DON Implementation of the United States Government
Standard General Ledger

	Column Title	Valid Values	Definition
	Exhibit B (with Attributes) – Draft – Column and Attribute Key*		
I	System Account Number	4-8 digit Alpha/Numeric Field	Current system account number.
II	System Account Title	Alpha/Numeric Field	Current system account title.
III	USSGL Account	4 digit USSGL account	Account sponsored by the Treasury in the FY 2002 USSGL.
IV	DON Uniform COA Number	8 digit Numeric Field	Proposed account structure to capture attributes within the USSGL framework.
V	Proposed Account Number	8 digit Numeric Field	System Account number proposed by the DON Uniform SGL Integration team to create a Standardized General Ledger Account System.
VI	Proposed Account Title	Alpha/Numeric Field	System Account title proposed by the DON Uniform SGL Integration team that ameliorates the use of the accounts.
	Attributes		
VII	Federal/Non-Federal	F = Federal/Government	Federal (F) – balances arising from transactions with other federal entities.
		NF = Non-Federal/Public	Non-Federal (NF) – balances arising from transactions with the public.
VIII	Exchange/Non-exchange	E = Exchange	Exchange refers to balances related to the delivery of goods or services for a price. Non-exchange refers to transactions outside the operations process.
		NE = Non-exchange	
IX	Funded/Unfunded	F = Funded	Funded indicates the balance is applicable to the current year's appropriation, while unfunded indicates application in future fund years.
		U = Unfunded	
X	Production/Non-production	P = Production	Production costs are related to the production of outputs, where non-production costs are linked to events other than the production of goods and services.
		NP = Non-production	
XI	CNATP (Costs not Assigned to Programs)	C = Cost not assigned to programs	Costs not assigned to programs include those costs that cannot be directly traced, assigned on a cause and effect basis, or reasonably allocated to segments and their outputs, and those non-production costs that cannot be assigned to a particular program.
XII	Direct/Reimbursable	A = Direct	This code distinguishes between the direct, reimbursable, and working capital fund authority. For the reimbursable program, the distinction between specific and automatic apportionment of funds is also supported.
		B = Specific Reimbursable	
		C = Automatic Reimbursable	
		D = Working Capital Fund Authority	
XIII	Current/Non-current	C = Current	The current/non-current indicator is used to differentiate balances applicable to the current period, and those applicable to future periods (non-current).D21
		NC = Non-current	

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XIV	Operating/Capital	O = Operating	Applies to the Navy Working Capital Fund
		CP = Capital Program	
XV	Billed/Unbilled	B = Billed	Indicates whether the Accounts Receivable has been billed to the customer.
		UB = Unbilled	
XVI	SSC/Direct/G&A /Ovhd	S = Service Center Costs	The distinction between Service Center Costs, Direct, Production Overhead and General & Administrative costs is unique to the Navy Working Capital Fund.
		D = Direct	
		O = Production Overhead	
		G = General and Administrative	
XVII	Other Information	Unlimited Alpha/Numeric Value	DON Uniform Chart of Accounts standard attribute categorization.
XVIII	Additional System Specific Attributes	Unlimited Alpha/Numeric Value	Essential attributes required for the identification of each system account. This attribute field is unique to each accounting system.

[P]*Use with reports titled "Exhibit B – with Attributes"*